## **IN THE SPECIFICATION**

Please amend the abstract at page 25 as follows. A clean copy of a Replacement Abstract appears at the end of this paper.

## **ABSTRACT**

A method of producing a methacrylic acid ester which comprises the step of carrying out an ester-exchange reaction between methyl methacrylate and an alcohol or a phenol while removing by-product methanol as an azeotropic mixture with methyl methacrylate from the reaction system under reflux conditions, by the use of a reaction apparatus equipped with the a distillation column[[,]].

wherein the removal of the azeotropic mixture of methanol and methyl methacrylate from the reaction system is started after a temperature of the uppermost stage in the distillation column has reached from 63 to 68°C, a temperature of the middle stage in the distillation column has reached from 68 to 90°C, and a temperature of the lowest stage in the distillation column has reached from 90 to 100°C in terms of the temperatures at normal pressure; and

the reaction is carried out while controlling the reflux ratio so that the temperatures in the distillation column may be maintained within the above range, while the conversion of the alcohol or the phenol is within the range of 0 to 95%. Thereby, a A methacrylic acid ester is produced with a good productivity by controlling the reflux ratio.